



THE FEDERAL  
DEMOCRATIC  
REPUBLIC  
OF  
ETHIOPIA  
MINISTRY OF  
REVENUES

Business Income Tax Declaration-  
(With Annex)

Check Status:

Schedule Business Income Tax

Mining Income Tax



Section 1-Taxpayer Information

1. Taxpayer's Name (Company Name or Name, Father's Name, Grandfather's Name)			3. Taxpayer Identification Number		8. For the Year of:	Page 1 of _____
2a. Region		2b. Zone/k-ketema		4. Tax Account Number		Document Number (Official Use Only)
2c. Woreda	2d. kebele/Farmers Association	2e. House Number		5. Tax Center		
6. Telephone Number		7. Fax Number				

Section 2-Income Tax Declaration

Income and Cost of Goods Sold			
1	Business Income or Sales /Turnover (Transfer from Annex) 1	5	
2	Non Operating and Other Income	10	
3	Total Gross Income (Add lines 1 and 2 and Enter Total at Right)	15	
4	Cost of Goods Sold/Direct Cost of Services (Transfer Total from Annex2)	20	
5	Gross Profit /Loss (Line 3 minus Line 4)	25	
Business Expenses			
6	Selling and Distribution Expenses (Transfer from Annex 4)	30	
7	Salary and Wages	35	
8	Other Employee Benefits	40	
9	Repair and Maintenance Expense	45	
10	Investment/Participation Expense	50	
11	Foreign Technical Services Expense	55	
12	Utilities Expense	60	
13	Travel Expense	65	
14	Rent Expenses	70	
15	Interest Expense	75	
16	Depreciation Expense	80	
17	Amortization Expense	85	
18	Deduction Taxes and License Fees	90	
19	Deduction Donations and Gifts	95	
20	Other Deductions (Transfer Total from Annex 5)	100	
21	Total Expenses (Add Lines 6 through 20 and enter total)	105	
Calculation of Tax Due			
22	Net Income /Loss (Line 5 minus Line 21)	110	
23	Loss Carry Forward from Previous Period ( From Annex 6) (refer the instruction)	115	
24	Carry Backward Adjustment (Attach Supporting Document & Refer Instruction)	120	
25	Taxable Business Income (Line 23 plus 24)	125	
26	Income Tax payable (line 25 x Schedule Tax Rate)	130	
27	Foreign Tax Credit(Transfer Total from Annex 7)	135	
28	Withholding Tax (Attach Schedule on Import and Payment)	140	
29	Total Credits (Line 27 plus Line 28)	145	
30	Nat Tax due(Refuntable Amount)(Subtract Line 26 from Line 29)	160	
Taxpayer or Authorized Agent		Seal	For Tax office use only
Name _____			Name _____
Signature _____			Signature _____
Date _____			Date _____
			Seal of tax office

## Section 3- Annexes for Business Income Tax

### Taxpayer Information

1. Taxpayer's Name (Company Name or name, father's Name, grandfather's Name)	2. Taxpayer Identification Number	3. For the Year of:
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### Annex 1 – Business Income or Sales/Turnover

a. Seq Num	b. Type of Income	c. Amount
1	Local Sales	
2	Export Sales	
3	Service Income	
4	Total (Add Line 1 through 3- Enter total amount on Line 1of Tax Declaration (Frame 1301))	

### Annex 2-Cost of Finished Goods/Direct cost of Service

a. Seq Num	b. Type of Income	c. Amount
1	Beginning Inventory	
2	Cost of Purchase/Cast of Finished Goods /Direct Cost of Service (From Line 19 of Annex 3 below)	
3	Goods Available for sale Direct cost of services (Add Lines 1&2)	
4	Ending Inventory	
5	Cost Goods Sold/ Direct cost of service (Line 3 minus Line 4) –Enter this amount on Line 4 of Tax Declaration (From 1301))	

### Annex 3- Cost of Finished Goods/Direct Cost of service

a. Seq Num	b. Type of Cost	c. Amount
1	Beginning Work in Process	
2	Cost of Direct Materials	
3	Cost of Direct Labor	
4	Cost of indirect Materials	
5	Cost of indirect Labor	
6	Power	
7	Depreciation Expenses	
8	Supplest	
9	Employee Benefits	
10	Repair & Freight expenses	
11	Insurance expenses	
12	Airfare, Transportation & Freight expenses	
13	Accommodation & Hotel Expenses	
14	Excise Tax	
15	Other Expenses	
16	Total Over Head Costs (Add Lines 4 through 15)	
17	Total Cost of Manufacturing /Direct Cost of service (Add Lines 1,2,3, and 16)	
18	Ending Work in Process	
19	Total Cost of Finished Goods/Direct Cost of Services (Line 17 minus Line 18)- Enter Total Amount on Line 3 of Annex 2 Above	

### Annex 4- Selling & Distribution Expense

a. Seq Num	b. Type of Expense	c. Amount
1	Salaries, Wages and Related Benefits	
2	Repairs and Maintenance expenses	
3	Fuel and Lubricants expenses	
4	Travel, Accommodation & Transport expenses	
5	Advertisement expenses	
6	Commission expenses	
7	Insurance expenses	
8	Clearing, Transit & Other Related expenses	
9	Other expenses	
10	Total (Add Line 1 through 9 Enter Total amount on line 6 of the Tax Declaration (From 1301)	

## Business Income Tax (Section 3- Annexes Continued)

### Taxpayer Information

1. Taxpayer's Name (Company)	2. Taxpayer Identification Number	3. For the Year of:
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### Annex 5 – Other Deductions

a. Seq. Num	b. Type of Description	c. Amount	a. Seq. Num	b. Type of Description	c. Amount
1			10		
2			11		
3			12		
4					
5					
6					
7					
8					
9					
<b>Sub - Total</b>			<b>Total (Enter Total amount on Line 20 of Tax Declaration (From 1301))</b>		

### Annex 6 – Loss Carry Forward from Previous Tax Period

(validity of Loss for Schedule c Normal is 3 Years; for c Mining it is 10 Years)

a. Year	b. Profit/Loss Amount	c. Loss Applied	d. Loss Carry – Forward	e. Remarks d
				Transfer Total of column "d" to Line 23 of Tax Declaration, Form 1301

### Annex 7- Foreign Tax Credit

a. Seq. Num	b. Name of Foreign Country	c. Foreign Income	d. Amount of Foreign Tax Paid/Payable	e. Remarks
Total (Enter Total amount on Line 28 of Tax Declaration (Form 1301))				

#### Section 4- Attachments

- Reliance Sheet
- Profit & Loss Statement
- Source & Application of Fund
- Fixed Asset & Deprecation Schedule
- General & Administrative Expenses

- Selling & Distribution Expenses
- Provision & Reserve
- Gross Profit & the Manner in Which it is Computed
- Statement of Goods Manufactured and/or cost of Goods Sold

### Section 5- Taxpayer Certification

I declare the above declaration and all information provided here – with is correct and complete. I understand that any misrepresentation is punishable as per the tax Law and Penal Code .

Name of Taxpayer /Authorized Agent	Seal (Taxpayer)	For Official Use Only	
Signature _____ Date _____		Date of Payment	Receipt Number
Seal (Tax Office)	Authorized Tax Office		Amount of Payment
	Signature _____ Date _____		Cheque Number
			Cashler's Signature